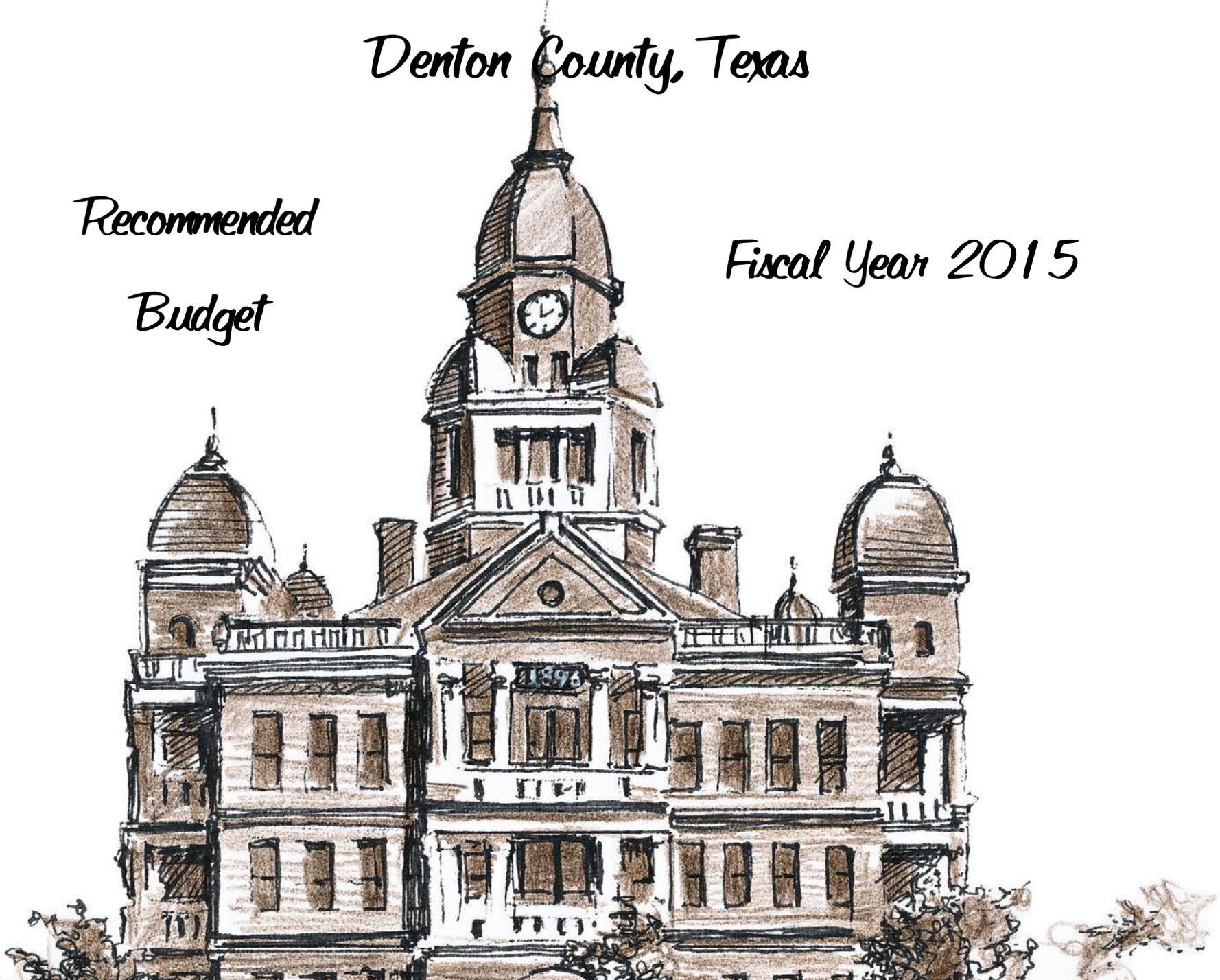


# Denton County, Texas

Recommended

Budget

Fiscal Year 2015



# Initial Budget Requests

## Summary of Tax Levies & Projected Fund Balances

- Page S-18
- Initial Requests totaled \$247.1 million
- Increase of \$23 million
- Tax Rate of \$0.29325 would be required
- 5.49% Tax Rate Increase would be needed

# Summary of New Positions Requested

## 47 New Hires

<b><u>Department</u></b>	<b><u># of Requests</u></b>
<b>Purchasing</b>	<b>1</b>
<b>Technology Services</b>	<b>2</b>
<b>Elections Administration</b>	<b>3</b>
<b>442<sup>nd</sup> District Court</b>	<b>3</b>
<b>Probate Court</b>	<b>2</b>
<b>County Criminal Court #3</b>	<b>1</b>
<b>District Clerk</b>	<b>2</b>
<b>Justice Information Systems</b>	<b>2</b>
<b>Criminal District Attorney</b>	<b>1</b>
<b>Criminal DA – CPS Division (New District Court)</b>	<b>3</b>
<b>Tax Assessor/Collector</b>	<b>1</b>
<b>Law Enforcement Facility</b>	<b>1</b>
<b>Facilities Management</b>	<b>3</b>
<b>County Jail</b>	<b>3</b>
<b>Sheriff's Department</b>	<b>13</b>
<b>Constable, Precinct #5</b>	<b>1</b>
<b>Road and Bridge, Precinct #1</b>	<b>1</b>
<b>Juvenile Detention</b>	<b>3</b>
<b>Public Health Clinical (PT to FT)</b>	<b>1</b>

Breakdown on Page S-38

**DENTON COUNTY, TEXAS  
RECOMMENDED BUDGET 2014-2015  
BUDGET SUMMARY BY FUND**

<b>FUNDS</b>	<b>BUDGET 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>RECOMMENDED BUDGET 2014-2015</b>	<b>RECOMMENDED BUDGET FY15 VS 2014 ADOPTED</b>	<b>% INCREASE</b>
General Fund	\$125,668,519	\$131,675,269	\$141,301,113	\$9,625,844	7.31%
Road & Bridge Fund	\$12,218,162	\$12,352,940	\$12,495,019	\$142,079	1.15%
District Clerk Records Management Fund	\$92,740	\$121,186	\$139,089	\$17,903	14.77%
County Clerk Records Management Fund	\$2,431,540	\$3,441,480	\$3,449,266	\$7,786	0.23%
Courthouse Security Fund	\$366,723	\$402,823	\$402,500	(\$323)	-0.08%
JP Courthouse Security Fund	\$11,267	\$14,588	\$10,000	(\$4,588)	-31.45%
Juvenile Probation Fund	\$11,021,981	\$12,096,919	\$12,894,254	\$797,335	6.59%
Fire Code Enforcement Fund	\$273,677	\$280,434	\$192,363	(\$88,071)	-31.41%
JP Technology Fund	\$230,262	\$236,859	\$222,777	(\$14,082)	-5.95%
Public Health Fund	\$4,377,671	\$4,473,141	\$4,585,835	\$112,694	2.52%
Indigent Care Fund	\$2,503,652	\$2,517,447	\$2,526,859	\$9,412	0.37%
Medicaid DSRIP Fund	\$0	\$800,747	\$828,968	\$28,221	3.52%
Health Care Relief Fund	\$256,282	\$295,000	\$250,000	(\$45,000)	-15.25%
County and District Court Technology Fund	\$28,053	\$5,670	\$22,377	\$16,707	294.66%
Records Management and Preservation Fund	\$367,666	\$423,448	\$368,477	(\$54,971)	-12.98%
Sheriff's Forfeiture Fund	\$270,000	\$225,000	\$208,000	(\$17,000)	-7.56%
Vehicle Inventory Tax Interest Fund	\$19,224	\$27,238	\$25,684	(\$1,554)	-5.71%
Law Library Fund	\$396,078	\$401,628	\$407,149	\$5,521	1.37%
District Attorney Hot Check Fund	\$107,916	\$112,353	\$117,053	\$4,700	4.18%
District Attorney Chapter 59 Fund	\$205,996	\$247,421	\$303,843	\$56,422	22.80%
Jury Fund	\$400,500	\$475,500	\$475,500	\$0	0.00%
Debt Service Fund	\$43,353,440	\$46,905,806	\$49,420,782	\$2,514,976	5.36%
Capital Replacement Fund	\$5,921,074	\$6,577,236	\$7,677,236	\$1,100,000	16.72%
<b>GRAND TOTAL</b>	<b>\$210,522,423</b>	<b>\$224,110,133</b>	<b>\$238,324,144</b>	<b>\$14,214,011</b>	<b>6.34%</b>

# Recommended Budget

## Summary of Budget Requests

- Page S-19
- Recommended Totals by Department
- Historical Data, Current Budget Status by Department
- Recommended Budget = \$238.3 million
- Reduced Departmental Requests by \$8.8 million
- Increase = \$14.2 million above current budget
- Detailed budgets by line item starting on page 1 behind “Recommended” tab

# Recommended Budget

## Summary of Tax Levies & Projected Fund Balances

- Page S-26
- Includes Breakdown by Fund
  - Beginning & Ending Fund Balance Projections
  - Non-Tax and Tax Revenues Totals
  - Expenditures
  - Tax Rate Information

# Recommended Budget

## Summary of Tax Levies & Projected Fund Balances

- Estimated effective tax rate = \$0.277979  
(rate that will generate the same tax revenue on existing property as the prior year)
- Proposed tax rate = \$0.283029
- Current tax rate = \$0.284914
- Variance (Current vs. Proposed) = \$0.002 less
- 1.816622% above projected effective tax rate
- Estimated ending fund balance = \$47.3 million

# Revenue Analysis

Local Government Code 111.063 requires the County Auditor to provide estimates of funds available and funds expected to be received and submitted to the Budget Officer during the budget preparation process.

- Full Revenue Report Provided on Page S-2 through S-10

# Revenue Analysis

8 Major Funding Sources

# Property Taxes

- Largest single source of revenue
- 2014 fiscal year collections have been strong – averaging 98.5% per year, approximately the same as last year
- Revenue from new construction expected @ \$5 million which is approximately the same as last year
- Revenue from increased tax roll expected @ \$1.3 million
- Final values will be received in late July
- Budgeted increase in tax revenues = \$3 million

# Motor Vehicle Registration

- Optional \$10 fee authorized by Transportation Code generates \$5.9 million per year – an increase of \$550,000
- Additional 5% auto registration fee is projected @ \$3.9 million, which is an increase of \$500,000 (Funds are now included at 100% in General Fund and 0% in Road & Bridge Fund)

# Intergovernmental Revenues

- Primarily State and Federal Grants and payments from City and State governments
- Budgeted an increase of \$531,000 in FY2015
- Pending grant application revenues and expenses are not included – will amend budget as grants are received or contracts are renewed

# Fees of Office

- Fees for services provided to the public
- Most fees are set by statute
- Fees are projected at \$18.9 million or \$469,000 more than FY2014, primarily dues to increased County Clerk and Tax Assessor/Collector fees
- Various increases and decreases in fees county-wide

# Fines

- Received from Justices of the Peace, County Criminal Courts and District Courts – deposited in General Fund
- Projected to generate \$3.48 million - a slight decrease in the JP Courts

- Expected Revenue by Court:

J. P. Courts	\$1,530,000
County Courts	\$1,250,000
District Courts	\$ 700,000

# Interest

- Most volatile revenue source for the county for the last eight years
- Interest revenues are projected to be \$166,250
- FY2014-2015 revenue estimates include a decrease of \$93,700

# Miscellaneous

- Primarily refunds/ reimbursements for services not connected with a specific office (inmate phone fees, operating cost reimbursement for the CPS building, Sheriff and DA forfeiture revenue, court appointed attorney refunds, bail bond forfeitures, etc.)
- Slight decrease of \$7,900

# Fund Balance / Reserve Funds

- General Fund balance draw-down for FY2014 = (\$6.6 million)
- Transfer to Capital Replacement Fund (\$3.5 million)
- Projected ending fund balance (\$47.3 million for all funds)
- Adequate to protect county in event of unforeseen occurrences
- Complies with Fund Balance Policy

# Revenue Summary

## Taxes

\$5 million increase from new property / \$1.3 million in additional tax money from supplemental roll

## Vehicle Registration

Increase of \$1,050,000 due to an increase in registrations and a stronger market for vehicle sales

## Intergovernmental

Increase of \$531,000, primarily for contractual payments such as communication contracts, Medicaid DSRIP (Delivery System Reform Incentive Payment), prisoner housing and a new mobile technology fee.

## Fees

Increase of \$469,000 due to trends in levels of service, with the majority of the increase primarily for the County Clerk, Tax Assessor Collector and Records Management fees

## Fines

Decrease of \$85,000 (Justice of the Peace Courts)

## Interest

Decrease of \$94,000 due to lower interest rates established by the Federal Reserve Bank.

## Miscellaneous Revenue

Slight decrease of \$7,900 for various line items

# Denton County, Texas

## FY 2014-2015 Expenditure Changes

• <b>Jail/Juvenile Expansion Deferred Hires and Operating from FY14</b>	<b>\$ 3,200,000</b>
• <b>Jail/Juvenile Expansion (4 New Hires for FY2015)</b>	<b>\$ 214,000</b>
• <b>4% Salary Increase and Various Benefit Increases</b>	<b>\$ 3,000,000</b>
• <b>Debt Service Payments (Roads, Technology, Buildings)</b>	<b>\$ 2,515,000</b>
• <b>Capital Replacement Contingency Funds`</b>	<b>\$ 1,300,000</b>
• <b>New District Court (7 New Hires)</b>	<b>\$ 780,000</b>
• <b>11 New Hires (minus Jail/Juvenile Expansions and New Court)</b>	<b>\$ 995,000</b>
• <b>Health Insurance</b>	<b>\$ 850,000</b>
• <b>Non-Departmental Contingency Fund</b>	<b>\$ 830,000</b>
• <b>Capital Equipment (Vehicles)</b>	<b>\$ 458,000</b>
• <b>Computer Hardware/Software Maintenance</b>	<b>\$ 265,000</b>

# Denton County, Texas

## FY 2014-2015 Expenditure Changes (Cont.)

• <b>Lease Payments</b>	<b>\$ 221,000</b>
• <b>Wellness Program</b>	<b>\$ 158,000</b>
• <b>Reclassifications and Equity Adjustments</b>	<b>\$ 133,000</b>
• <b>Fire Calls (increase in number of calls)</b>	<b>\$ 80,000</b>
• <b>Building Expenses (utilities, etc.)</b>	<b>\$ 68,000</b>
• <b>Upper Trinity Water Authority (increase for study)</b>	<b>\$ 45,000</b>
• <b>Tax Incentives (rebates)</b>	<b>\$ (132,000)</b>
• <b>Miscellaneous – supplies, materials, contract labor, etc.</b>	<b><u>\$ (766,000)</u></b>
• <b>GRAND TOTAL</b>	<b><u>\$14,214,000</u></b>

# Denton County, Texas

FY 2014-2015 Summary of New Positions Recommended  
21 Full-Time Positions and 1 Part-Time to Full Time

## New District Court

442 <sup>nd</sup> District Court	3
Criminal DA-CPS Division	3
Sheriff's Office	1

## Judicial

District Clerk	1
Justice Info System	2

## Facilities

Law Enforcement Facility	1
Facilities Management	1

Detailed Report on page S-41

# Denton County, Texas

## FY 2014-2015 Summary of New Positions (Continued)

### Public Safety

County Jail	1
Sheriff's Office	3
Constable, Pct. #5	1
Juvenile Detention	3

### Road and Bridge

Road and Bridge, Pct. #1	1
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### Public Health

Public Health Clinical (PT to FT)	1
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Detailed Report on page S-41

# Denton County, Texas

## FY 2014-2015 Summary of Deleted Positions

### Judicial

Justice of the Peace, Precinct #1	1
(Court Clerk)	

### Public Safety

Constable, Precinct #1	1
(Deputy Constable)	

Detailed Report on page S-49

# Denton County, Texas

## FY 2014-2015 Summary of Transferred Positions

### Judicial

Justice Info System to Technology Services

Transfer Server Manager position

Records Mngmt Fund to Records Mngmt-General Fund

Transfer Assistant Records Manager

### Public Safety

Fire Code Enforcement Fund to Emergency Services

Transfer Senior Deputy Fire Marshal

### General Administration

HOT Funds Tourism Grant to Office of History/Culture

Transfer Part-Time Tourism Coordinator

Detailed Report on page S-48

# Breakdown of County Services

• Mandated	\$141,838,669	60%
• Essential	\$76,446,396	32%
• Non-Mandated	\$20,039,079	8%

Complete Breakdown – Pages S-27 through S-35

**Employee Reclassifications, Equity  
Adjustments and Job Title Changes**

**Page S-45 through S-47**

**Number of Positions by Department  
10 Year History**

**Page S-58 through S-63**

# Summary of Non-Departmental Contingencies

• <b>Regular Unappropriated Contingency</b>	<b>\$ 1,000,000</b>
• <b>Vehicle Repair Contingency</b>	<b>\$ 100,000</b>
• <b>Court Ordered Contingency</b>	<b>\$ 1,700,000</b>
• <b>Insurance Contingency</b>	<b>\$ 25,000</b>
• <b>Lawsuit Settlement Contingency</b>	<b>\$ 100,000</b>
• <b>Grant Contingency</b>	<b>\$ 150,000</b>
• <b>Utilities &amp; Gasoline Contingency</b>	<b>\$ 200,000</b>
• <b>Fire Call Contingency</b>	<b>\$ 50,000</b>
• <b>Out of County Prisoner Contingency</b>	<b>\$ 200,000</b>
• <b>Personnel Contingency</b>	<b>\$ 75,000</b>
• <b>Budget Workshop Changes/Appeals Contingency</b>	<b>\$ 300,000</b>
• <b>HR Salary Adjustment Recommendations Contingency</b>	<b>\$ 330,000</b>
• <b>Grand Total General Fund Contingencies</b>	<b>\$ 4,230,000</b>

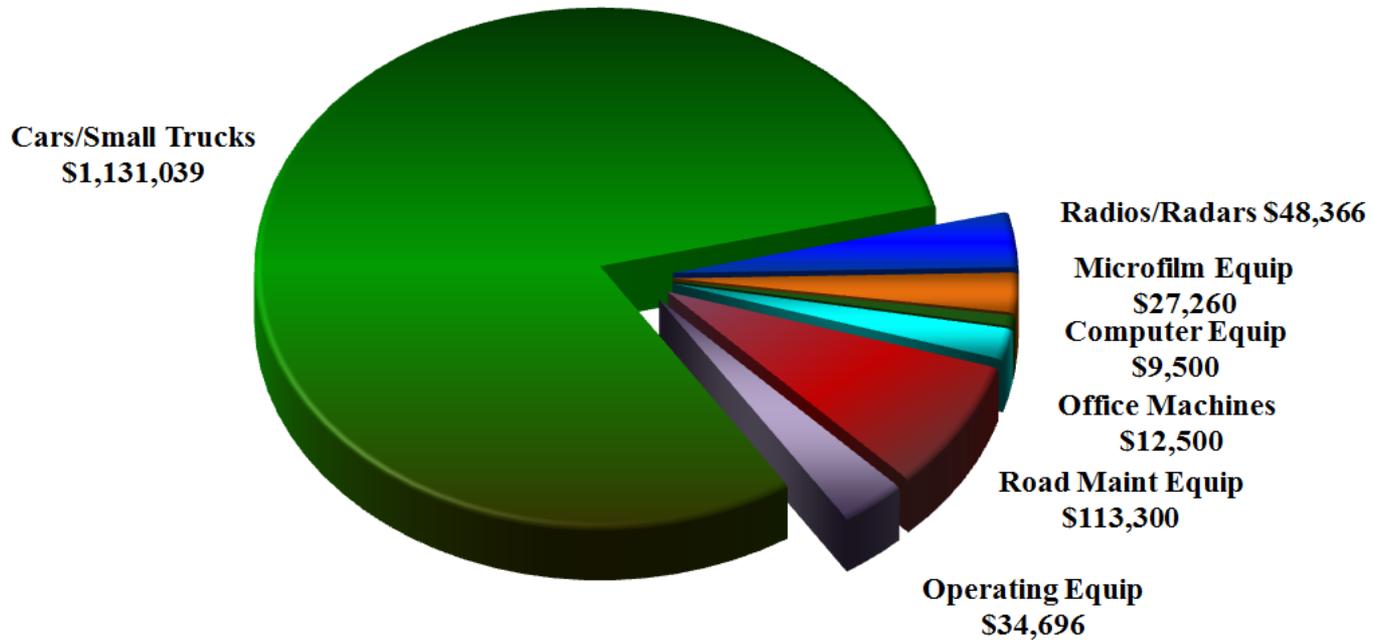
# Fixed Car Allowance Summary

- **Current Adopted Budget** - **\$296,213**
- **Initial Request** - **\$309,602**
- **Recommended Budget** - **\$310,678**

Increase is tied to recently increased car allowance for the new Director of Public Health

See Page S-64 through S-75 for Detailed Report

**FY 2014 - 2015 Recommended  
Capital Summary By Account Object  
\$1,407,876**



**Detailed Report - Page S-76 through S-85**

# Vehicle Assessment Committee Recommendations

- **\$233,488 in direct savings recommended (vehicles and equipment)**
  - Reviewed condition, mileage and usage
  - Transfer of vehicles within county as appropriate
- **30 Replacement Vehicles Requested**
- **27 Replacement Vehicles Recommended by Committee**
- **27 Replacement Vehicles Included in Recommended Budget**
  
- **10 New Vehicles Requested**
- **3 New Vehicles Included in Recommended Budget (for new hires)**
  
- **3 Surplus Vehicles Requested**
- **1 Surplus Vehicle Recommended**
  
- **Recommended budget includes \$100,000 for vehicle repair contingency for self-funded insurance costs and any unanticipated variances in pricing**

**See Page S-86 for complete report**

## Replacement Vehicle Summary by Fiscal Year

Prepared by Purchasing (bdf) 06-09-2014

FISCAL YEAR	Requested by Departments (1)		Recommended by VAC			Adopted Budget		
	QTY	Amount Requested	QTY	Amount Recommended	%of Fleet	QTY	Budget Amount	%of Fleet
<b>FY2015</b>	<b>30</b>	<b>\$878,358</b>	<b>27</b>	<b>\$ 808,358.00</b>	<b>8%</b>			
<b>FY2014</b>	21	\$535,587	12	\$384,658	4%	11	\$302,497	3%
<b>FY2013</b>	33	\$875,570	23	\$657,974	7%	25	\$720,292	8%
<b>FY2012</b>	39	\$1,019,603	31	\$797,151	10%	33	\$844,747	10%
<b>FY2011</b>	29	\$769,825	24	\$590,137	8%	24	\$613,825	8%
<b>FY2010</b>	24	\$674,726	22	\$575,944	7%	20	\$517,344	6%
<b>FY2009</b>	41	\$1,103,278	36	\$944,794	12%	36	\$936,794	12%
<b>FY2008</b>	45	\$1,134,830	34	\$846,000	12%	32	\$794,000	11%
<b>FY2007</b>	34	\$802,193	25	\$557,970	8%	25	\$557,970	8%
<b>FY2006</b>	41	\$1,015,616	18	\$471,662	7%	17	\$457,912	5%
<b>FY2005</b>	43	\$1,010,291	33	\$765,791	13%	29	\$661,500	11%
<b>FY2004</b>	60	\$1,398,120	41	\$983,122	16%	29	\$747,500	11%
<b>FY2003</b>	36	\$878,780	27	\$642,700	11%	14	\$342,000	5%
<b>FY2002</b>	47	\$1,112,000	36	\$876,000	14%	30	\$743,500	12%
<b>FY2001</b>	57	\$1,241,340	41	\$886,349	15%			
<b>FY2000</b>	41	\$884,000	32	\$685,000	13%			
<b>FY1999</b>	24	\$510,000	22	\$465,000	9%			
<b>FY1998</b>	28	\$627,500	26	\$424,500	11%			
<b>FY1997</b>	38	\$729,500	36	\$697,500	15%			
<b>FY1996</b>	34	\$608,600	25	\$469,800	10%			
<b>FY1995</b>	40	\$586,000	33	\$490,000	14%			

### Notes:

1) Replacement Vehicles Only - Excludes requests for new hires or additions to fleet and equipment

2) Percentage of Fleet is estimated for 1994-1999

\* NOTE: In FY2009, 11 vehicles were purchased with 100% grant funds for the SO at \$249,376

\* NOTE: IN FY2013, 8 vehicles were purchased with Sheriff Forfeiture Funds for the SO at \$227,236

\* NOTE: FY2014 law enforcement vehicles are now budgeted with equipment as recommended by VAC

\*NOTE: FY2015 vehicle cost only, no equipment

# Standardization of Equipped Law Enforcement Costs

- Committee approved the following:
  - Established a base price for Constables, Sheriff patrol and Emergency Service (Patrol SUV including emergency operating equipment - removed radios, radar, video system, camper shell and modems from the base price).
  - Department can request less than base price.
  - Requests over base price require Commissioners Court approval
  - Departments have flexibility to purchase equipment of their choice up to the budgeted amount per vehicle
  - Other vehicles would require a quote (Jail, Mental Health, Vans, etc.)
  - Recommend \$50,000 contingency for additional funds based on first year to implement a base priced vehicle – would require court approval

# Standardization of Equipped Law Enforcement Costs

- Committee recommended establishing a base price based on analysis of current budget requests:
  - Sheriff Patrol = \$43,000
  - Emergency Services = \$42,000
    - Unit #40 = \$45,360 (less camper shell) is \$43,362
  - Constables = \$39,000
    - Unit #30 = \$40,849
    - Unit #32 = \$40,416 (+ \$2300 price adj) less radar
    - Unit #33 = \$36,757 (= \$2300 price adj) is \$39,057
    - Unit #34 = \$45,269 less radar is \$42,204
    - Unit #36 = \$40,340 (4wd but still within range)

# Social Service Agency Funding

- **Social Service Agencies requested funding at \$444,651**
- **Director of Public Health recommended funding at \$250,000 (equal to revenue projection for FY2014), a decrease of \$45,000 below current funding**
- **Requests reduced by \$194,651**
- **Recommended Budget totals \$250,000**
- **Agencies have been notified of Dr. Burton's recommendation**

**See Page S-148 for report with additional historical/current funding levels**

*Denton County Funding History*  
*Denton County Social Service Agencies*

Description	FY 2010 Actual	FY2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014-2015	
						Requested	Comm Rec
CASA (Court Appt. Special Advocates)	\$65,739	\$63,833	\$65,739	\$46,399	\$53,410	\$65,739	\$45,263
Christian Community Action-Clinic	\$37,036	\$37,036	\$37,036	\$26,140	\$30,090	\$40,000	\$25,500
Children's Advocacy Center	\$46,295	\$46,295	\$46,295	\$32,675	\$37,611	\$108,162	\$31,874
Friends of the Family	\$23,148	\$23,148	\$23,148	\$16,338	\$18,807	\$25,000	\$15,938
Nelson Children's Residential Tr. Ctr	\$37,000	\$37,036	\$37,036	\$0	\$0	\$0	\$0
Pediplace	\$42,048	\$42,048	\$42,048	\$29,677	\$34,159	\$50,000	\$28,948
***SPAN	\$69,443	\$69,443	\$69,443	\$10,295	\$11,850	\$12,250	\$10,042
** Health Services of North Texas	\$115,738	\$115,738	\$115,738	\$81,688	\$94,028	\$125,000	\$79,685
Youth & Family Services - Lewisville	\$18,518	\$11,523	\$18,518	\$13,070	\$15,045	\$18,500	\$12,750
<b>GRAND TOTAL</b>	<b>\$454,965</b>	<b>\$446,100</b>	<b>\$455,001</b>	<b>\$256,282</b>	<b>\$295,000</b>	<b>\$444,651</b>	<b>250,000</b>

\*\* Previously funded through The People's Clinic prior to FY 2010.

\*\*\*Span transportation funding is included in General Fund/Appropriations as of FY2013

# Library Funding

- **FY 2014 Adopted Budget = \$349,890 (12 libraries)**
- **Library Board Request**
  - FY2015 Initial Request = \$340,000 (decrease of \$9,890)
  - 6 libraries did not request county funding  
(Denton, Coppell, Roanoke, Plano, Frisco and Lake Cities)
  - Total libraries requesting funds = 11
- **Recommended Budget**
  - Included at \$340,000

Detail Report Page S-149 through S-150

# Building Projects FY2015

- 21 Building Remodel Projects requested at \$180,906  
10 recommended at an estimated cost of \$71,341
- 22 Preventative Maintenance Projects requested at \$428,579  
16 recommended at an estimated cost of \$317,866
- All recommendations were based on the prioritization provided by Facilities Management

Detail Report Page S-151 through S-155

# Jail and Juvenile Expansion Summary

## Budget Impact

<b><u>Department</u></b>	<b><u>FY2014</u></b>	<b><u>FY2015</u></b>
• <b>Jail Expansion</b>	<b>\$ 1,271,100</b>	<b>\$ 2,661,310</b>
• <b>Juvenile Expansion</b>	<b>\$ 994,313</b>	<b>\$ 517,793</b>
<b>GRAND TOTAL</b>	<b>\$ 2,265,413</b>	<b>\$ 3,179,103</b>

**\$1.4 million less than original FY2015 estimated impact of \$4,607,480:**

**\* Jail Expansion (\$172,423)**

**\* Juvenile Expansion (\$1,255,953) due to phase-in of the Detention portion of facility. Original request included 20 positions.**

# Summary

- 4% Raises/Reclassifications/Other Benefit Increases
- Jail and Juvenile Expansion- Deferred expenses from FY14
- 4 New Positions - Jail and Juvenile Expansion
- 7 New Positions - New 442<sup>nd</sup> District Court
- 3 New Patrol Deputy Positions
- 8 New Positions for other departments
- 2 Deleted Slots – (1) Justice of the Peace and (1) Constable Precinct #1
- Wellness Program
- Increase in Debt Service Payments
- Increase in Capital Replacement Contingency Funds
- Increase in Fire Call Expenses

- Requests for information for future meeting
- Next meeting has been reserved for appeals: July 22<sup>nd</sup>
- Regular Budget Workshops will be held on Tuesdays – July 29<sup>th</sup>, and August 5<sup>th</sup> immediately following Commissioners Court
- Public Hearings on Proposed Tax Rate:
  - August 19<sup>th</sup> - 1<sup>st</sup> Public Hearing 7:00 pm
  - August 26<sup>th</sup> - 2<sup>nd</sup> Public Hearing 10:00 am
- Public Hearing on Proposed Budget and Adoption:  
September 2<sup>nd</sup> 10:00 am
- Questions/Comments/Additional Information for future budget workshops

# Acknowledgements

- **Denton County Budget Office Staff**
- **County Auditor and Staff**
- **Director of Purchasing and Staff**
- **Director of Human Resources and Staff**
- **Director of Technology Services and Staff**
- **Vehicle Assessment Committee**
- **Billy Willis, Radio Information**
- **Department Heads and Elected Officials**
- **Commissioners Court**

# Denton County, Texas

Recommended

Budget

Fiscal Year 2015

